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By *ADAM FITZ-ADAM.*

To be continued every THURSDAY.

THURSDAY, *November* the 25th, 1756.

To Mr. FITZ-ADAM,

SIR,

THE ſeaſon is now approaching when the wiſdom of the nation provides the ſupplies neceſſary for the ſupport of government. The two great queſtions commonly debated on ſuch occaſions, are the WHEREFORE and the HOW. The WHEREFORE, as the politician in the Rehearſal ſays, anſwers itſelf; but then as to the *quomodo*, or the HOW, here the invention of the ingenious lover of his country may, without offence, be exerted.

CERTAIN

CERTAIN unſubſidized pamphleteers have thought proper to obſerve, that ſcarcely a ſingle tax can be deviſed which has not been already impoſed, in order to ſtrip this *beggarly* nation (as they are pleaſed to call it) even of it's rags: for if we credit theſe gentlemen, the nation does indeed hang in tatters, and we muſt expect very ſpeedily to hear Britannia crying out with a moſt lamentable voice in the ſtreets, "Pray your honour, "do, good your honour, one ſingle farthing to a poor "diſtreſſed gentlewoman, with a great charge of helpleſs children."

A CERTAIN emperor is reported to have offered a reward to any one who ſhould diſcover a new ſpecies of pleaſure; and it is hoped, that in imitation of that emperor, the miniſtry will make *ſome promiſes* to any one who ſhall invent a new tax.

FOR my own part, I flatter myſelf that I have diſcovered ſome methods of raiſing money by taxes, which have hitherto eſcaped the reſearches of projectors and politicians: but however various my *ways and means* may be, I ſhall content myſelf at preſent with communicating only one of my ſchemes, that from the reception it meets with from thoſe in power, I may be tempted either to conceal or make public the reſt.

THERE is a certain ſpecies of converſation, which is commonly termed *the ſaying of* GOOD THINGS. In this commodity almoſt everybody deals. The cheeſemonger's wife at a goſſiping, and the haberdaſher at the club, ſay GOOD THINGS as well as their betters, during the ſhort intervals from Whiſt. This commodity has hitherto eſcaped the obſervation of the legiſlature; and yet no ſufficient reaſon appears why a tax may not be impoſed upon every GOOD THING which ſhall be ſaid, uttered, or ſpoken from and after Lady-day next.

IN

IT will poſſibly be objected that ſome difficulties may occur as to the proper methods of levying this tax. The officers of the revenue, it may be ſaid, cannot be ſuppoſed proper judges of what is, and what is not, a GOOD THING; and an appeal to the quarter ſeſſions, in all probability, would not much mend the matter. To this it may be anſwered, that in the caſe before us, the uſer or conſumer may be ſafely truſted on his bare affirmation; an indulgence which I ſhould very unwillingly recommend on any other occaſion. The method I would propoſe, is, that every perſon who ſays a GOOD THING, ſhall receive a certificate thereof on ſtampt paper, for which certificate the ſum of two ſhillings and ſixpence *only* ſhall be exacted: providing always, that he who ſays a VERY GOOD THING. may for ſuch VERY GOOD THING demand a certificate as aforeſaid, on payment of five ſhillings in manner aforeſaid.

IT may be farther objected, as this tax is propoſed to extend to the *writing*, as well as *ſaying* GOOD THINGS, that it will be of inexpreſſible detriment to many profeſſed authors. Their intereſt and their vanity will encline them to contribute largely to the ſtamp duty; but it cannot in reaſon be expected that they ſhould ever be able to raiſe a ſingle half-crown for the purchaſe of a certificate. My intention, Mr. Fitz-Adam, is not to injure theſe gentlemen. I pity poor authors with all my heart. They "who cannot *dig*, and who to *beg* are "aſhamed," *muſt write*: far be it from me therefore to deprive them of an ingenious livelihood. To quiet their minds, I humbly propoſe that they ſhall not be obliged to tax themſelves, but that their readers ſhall tax them for every GOOD THING which they may chance to publiſh. Thus will the tax become no intolerable grievance:

indeed

indeed it will be ſcarcely felt, unleſs falſe Engliſh, low wit, and licentious ſcurrility be declared GOOD THINGS by public authority. All that I entreat is, that as I leave them the liberty of *writing* what they pleaſe, they will alſo allow me the liberty of *reading* what I pleaſe. By this means we ſhall have little intercourſe, and conſequently little occaſion for quarrel.

THIS tax will indeed fall ſomewhat heavy upon you, Mr. Fitz-Adam: but in times of danger and difficulty, every man muſt contribute according to his ability to the neceſſities of his country. However, to make this matter eaſy, I am willing to yeild you the whole honour of my invention; and I doubt not but you may obtain a ſaving clauſe, impowering you to write GOOD THINGS without the expence of a certificate.

WE are all of us apt to ſhew ſome degree of partiality to our own children; and this may perhaps induce me to be over-fond of my preſent project. Yet the moſt impartial muſt acknowledge, that no tax can be more extenſive, or be levied with greater eaſe to the public and the ſubject. It will therefore afford me the higheſt ſatisfaction to ſee this my darling ſcheme enforced by the wiſdom of the legiſlature. I can already in imagination rejoice over ſome future reſolution of the honourable houſe, conceived in words to the following effect.

"RESOLVED that the ſum of one million ſterling be "raiſed by way of lottery on annuities payable out of the "produce of the tax upon GOOD THINGS."

IT would be no leſs agreeable to me to read a paragraph in the London Evening Poſt, or ſome other loyal paper, importing that "this day the worſhipful com-"pany of Fiſhmongers dined together at their hall in "Thames-ſtreet, where the tax upon GOOD THINGS ſaid

"after

"after dinner amounted to four hundred and ten pounds "seventeen ſhillings and ſix pence, being the largeſt ſum "which had ever been collected on that occaſion."

I MAKE no doubt but that great ſums might be expected on this account from the common halls of our two learned univerſities; not to ſay any thing of the laudable ſociety of Anti-Gallicans, the venerable order of Free Maſons, and the numerous fraternities of Bucks, Bloods, and Choice Spirits.

IT may poſſibly be inſinuated that France will endeavour to avail itſelf of our example, and impoſe likewiſe a tax upon GOOD THINGS; but as freedom of ſpeech is greatly reſtrained in all abſolute monarchies, we have nothing to fear from ſuch an attempt. Here then we ſhall be unrivalled, and ſhall be able for once to boaſt with juſtice, that we have *outwitted* our enemies.

IF it ſhould ſtill farther be objected to this tax, that it will be a partial one, and grievouſly burthenſome to the poor wit, while the rich alderman, the juſtice of the quorum, and the fine gentleman, will be totally exempted from it, I anſwer, that in theſe public-ſpirited times, and upon this particular occaſion, every man will be ambitious of contributing his quota, whether he can be legally taxed or not; nay, I am humbly of opinion, that thoſe who ſay the feweſt GOOD THINGS, will generouſly make their demands upon the ſtamp-office for the greateſt number of certificates.

I HAD once entertained thoughts of extending my project to the GOOD THINGS that people *do* as well as *ſay*; but upon conſulting a few friends upon the matter, I was convinced that the benefits ariſing from ſuch an addition would be too inconſiderable to be felt. I have therefore,